

EXHIBIT 14

UNITED STATES DISTRICT COURT

DISTRICT OF CONNECTICUT

In Re: Grand Jury Investigation

Misc. No. 3:12CV882 (JCH)

STIPULATION

RE: Duplication of Seized and Subpoenaed Material

1. On May 25 and 26, 2011, agents of the United States Department of Labor (“DOL”) seized certain documents from 100 Grist Mill Road, Simsbury, Connecticut and 300 First Stamford Place, #201, Stamford, Connecticut, collectively the offices of Benistar Admin Services, Inc. (“BASI”) and other associated businesses. The “seized documents” were placed into approximately eighty-three (83) boxes, and numbered by DOL agents. Boxes from 100 Grist Mill Road were numbered 1 through 41, and boxes from 300 First Stamford Place were numbered 1 through 42.

2. On May 26, 2011, DOL agents served on Halloran and Sage LLP a federal grand jury subpoena, requiring production of certain documents that had been seized during execution of a search warrant at 100 Grist Mill Road, Simsbury, Connecticut on April 20, 2010 by agents of the Internal Revenue Service, as part of a grand jury investigation emanating from the Eastern District of Wisconsin. Many of those documents were later been returned in the document review process in the Eastern District of Wisconsin, and were in the possession of Halloran and Sage at the time of the service of the subpoena. From the material in the possession of Halloran & Sage, twenty nine boxes of material were provided to DOL agents pursuant to the subpoena, in the boxes bearing numbers assigned by the IRS agents from Wisconsin (“the subpoenaed material”).



3. On August 31, 2012, representatives of BASI and associated businesses reviewed the seized and subpoenaed material and requested to have certain of that material copied at their own expense. As part of that review, BASI representatives identified boxes to be provided to One Stop Copy Shop, located at 19 Thomas Street, East Hartford, Connecticut.

4. The following boxes (the SUBJECT BOXES) have been identified as containing material to be copied:

- a. Seized documents from 100 Grist Mill Road, boxes 2, 3, 4, 6, 7, 9, 12, 14, 22, 31, 33, and 36
- b. Seized documents from 300 First Stamford Place, #201, boxes 2, 28, and 39
- c. Subpoenaed documents from Halloran and Sage, boxes 38, 124, 238, 253, and 293

5. The TARGETS of the grand jury investigation that gave rise to the May 2011 search warrants referenced above were previously identified as Daniel Carpenter, Jack E. Robinson, Donald Trudeau, J. Edward Waesche, Wayne Bursey, Charles Induddi Westcott, Benistar Admin Services, Inc. ("BASI"), Grist Mill Capital, LLC, Grist Mill Holdings, LLC, Benefit Plan Advisors, LLC, TPG Group, Inc., Caroline Financial Group, Nova Group, Avon Capital, LLC, the Charter Oak Trust Welfare Benefit Plan, the Charter Oak Trust, and the Charter Oak Trust 2009, and all employees and business associates of those organizations. Attorney Dan LaBelle of Halloran and Sage has asserted that he represents all TARGETS in the seized and subpoenaed material discussed herein, for the limited purpose of entering into this stipulation. LaBelle further warrants that he have canvassed all TARGETS and that all such parties are satisfied with LaBelle's representation for the limited purpose of entering into this stipulation.

6. The TARGETS agree that the DOL will turn physical custody of the SUBJECT

BOXES over to One Stop Copy Shop for copying. After copying is complete, One Stop Copy Shop will immediately return the SUBJECT BOXES to the DOL. One Stop Copy Shop will be responsible for picking up the SUBJECT BOXES from the DOL and returning the SUBJECT BOXES to the DOL. One Stop Copy Shop must maintain the integrity of each box and the order of documents within each box. All costs associated with the copying of material in the SUBJECT BOXES, including transportation of the SUBJECT BOXES, shall be borne by the TARGETS.

7. The TARGETS further agree that should any representative of the TARGETS be required to provide in-person explanation or clarification to employees of One Stop Copy Shop, in which said representative would come into contact with the SUBJECT BOXES, notice will be given to the undersigned Assistant United States Attorney, and a DOL agent will be permitted to attend.

8. The TARGETS agree not to raise any objections in any procedural setting (including without limitation grand jury, pre-indictment, pre-trial, trial, sentencing, appeal or post-judgment proceedings) concerning the authenticity of the SUBJECT BOXES and the material contained therein, or the chain of custody concerning the SUBJECT BOXES and the material contained therein, as a result of the documents being in the possession of One Stop Copy Shop, or any of its facilities, for purposes of copying.

SO STIPULATED AND AGREED.

For the Government:

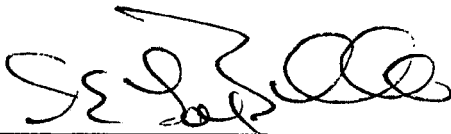
DAVID B. FEIN
UNITED STATES ATTORNEY



DAVID E. NOVICK
ASSISTANT UNITED STATES ATTORNEY

Dated: 11/20/2012

For the Targets:



DANIEL E. LABELLE, ESQ.
ATTORNEY FOR THE TARGETS

Dated: 11/20/2012